

In re Judy Anne ELLERTSON, Debtor.

No. 00-31125-BKC-SHF

(Cite as: 252 B.R. 831)

The Court sustained the trustee's objection to the debtor's claimed exemption in "equitable distribution" due from former spouse that the debtor contended was actually support/alimony payments. The Court held that for the purposes of both dischargeability and exemptions, a bankruptcy court may look behind a label applied by a state court to ascertain the true nature of an award. All relevant facts and circumstances lead to the conclusion that the award was a property settlement.